

Date: 17/07/2026

To
The National Stock Exchange of India Limited
Listing Compliance Department

Sub: Reply to Clarification sought in respect of Financial Results submitted on 28 May 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: NSE Symbol: SHRIAHIMSA; ISIN: INE0DM401012

Dear Sir/Madam,

With reference to the clarification sought by the Exchange in respect of the Financial Results submitted by the Company on 28 May 2026, we hereby submit our point-wise response as under:

1. Financial Results submitted not as per the format prescribed by SEBI

(a) Certificate of Utilisation of Proceeds not in prescribed format

Reply: The Company respectfully submits that it had appointed CARE Ratings Limited as the Monitoring Agency for monitoring the utilisation of the proceeds of the Initial Public Offering (IPO) of the Company.

In terms of NSE Circular No. NSE/CML/2024/23 dated September 05, 2024, the requirement to submit the certificate of utilisation of issue proceeds certified by the Statutory Auditor is specifically not applicable where a Monitoring Agency has been appointed.

Accordingly, since the Company has appointed CARE Ratings Limited as its Monitoring Agency, submission of the Statutory Auditor's utilisation certificate in the format prescribed under the aforesaid circular is not applicable to the Company.

(b) Incorrect Notes to Financial Results

Reply: The Company respectfully submits that the observation pertains only to an clerical error in **Point No. 3** of the Notes to the Financial Results, wherein the word "**reviewed**" was inadvertently mentioned instead of "**audited**".

It is submitted that, except for the aforesaid isolated instance, the Financial Results and the accompanying documents consistently refer to the Financial Results as "audited". Further, the Financial Results were duly accompanied by the Independent Auditor's Report issued by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which clearly evidences that the Financial Results are audited.

Accordingly, the use of the word "reviewed" at the aforesaid place was merely a clerical oversight during the finalisation of the Notes to the Financial Results and does not have any

bearing on the nature of the Financial Results, the audit conducted by the Statutory Auditors or the Audit Report issued thereon.

The Company has taken note of the observation and has strengthened its internal review process to avoid recurrence of such inadvertent clerical errors in future filings.

2. Machine Readable Form / Legible copy of Financial Results not submitted

The Machine Readable Form/legible copy of the Financial Results are enclosed as **Annexure-I**.

3. Mismatch in Consolidated Cash Flow Statement figures in PDF and XBRL

The said discrepancy has been duly rectified, and the **revised Consolidated XBRL** incorporating the correct figures, in line with the PDF version of the audited consolidated financial results, has been filed with the Exchange.

Kindly take the same on record.

Thanking You,

Yours Faithfully,

for Shri Ahimsa Naturals Limited

Aayushi Jain

M. No: A55028

Company Secretary and Compliance Officer

Independent Auditor's Report on Consolidated Financial Results of Shri Ahimsa Naturals Limited for the half year ended and year ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
**The Board of Directors,
Shri Ahimsa Naturals Limited**

Opinion

We have audited the accompanying Statement of half year and year to date Consolidated Financial Results of **Shri Ahimsa Naturals Limited** ('the Holding Company') and its Subsidiary (Holding Company and its Subsidiary together referred to as a "the Group") for the half Year and for the year ended 31st March, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of report of other auditor on separate audited financial results of the subsidiary, the aforesaid consolidated half year and annual financial results:

- Include the half yearly and annual financial results of Shri Ahimsa Healthcare Private Limited, a Subsidiary of the Company.
- are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the half year and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Result' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of report of the other auditor referred to in sub paragraph no. (a) of the "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Management and Board of Directors' Responsibilities for the Consolidated Financial Results

The consolidated financial result, which is responsibility of the Holding Company's Board of Director have been prepared on the basis of consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company in the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated half yearly and annual financial results are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated half yearly and annual financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated Financial Results in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in consolidated annual and half-yearly financial results made by the management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual and half yearly financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual and half yearly financial results, including the disclosures, and whether the consolidated annual and half yearly financial results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by him. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the "Other Matters" paragraph in this audit report.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance of Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the LODR Regulations, to the extent applicable.

Other Matters

- i. The consolidated annual financial statements includes the audited financial results of one subsidiary, whose financial statements / information reflect Group's share of total assets (before consolidated adjustments) of Rs. 6413.39 lakh as at 31 March 2026, Group's share of total revenue (before consolidation adjustments) of Rs. Nil, Group's share of total profit after tax (before consolidation adjustments) of Rs. Nil and Group's share of net cash inflows (before consolidation



adjustments) of Rs. 9.14 lakh for the year ended on that date, as considered in the consolidated annual financial results, which has been audited by the other independent auditors. The independent auditor's report on financial statements/information of the entity has been furnished to us by the management. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of the entity, is based solely on the report of other auditors and the procedures performed by us are as stated in paragraph above. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

- ii. The consolidated annual financial results include the results for the half year ended 31 March 2026 being the balance figure between the audited figures in respect of the full financial year and the unaudited published figures as on 30th September, 2025 which were subject to limited review by us.

For Ummed Jain & Co.
Chartered Accountants
(ICAI FRN. 119250W)



[CA Akhil Jain]
Partner

Membership No. 137970
UDIN: **26137970FXCJZH6251**



Place: Jaipur
Date: May 28, 2026

SHRI AHIMSA NATURALS LIMITED
CIN:U14101RJ1990PLC005641
E-94, RIICO Industrial Area, Bagru, Jaipur
AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

in ₹ Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
I EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2343.09	2333.01
(b) Reserves and Surplus	16232.53	13122.32
(c) Money received against Share Warrants	757.27	
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	1111.08	-
(b) Deferred Tax Liabilities (Net)	320.06	268.85
(c) Long-Term Provisions	68.27	74.46
(3) Current Liabilities		
(a) Short-Term Borrowings	886.93	29.50
(b) Trade Payables		
(i) Total outstanding dues of micro and small enterprises	16.96	10.96
(ii) Total outstanding dues of creditors other than micro and small enterprises	23.20	21.25
(c) Other Current Liabilities	72.98	3144.84
(d) Short-Term Provisions	4.55	293.18
TOTAL EQUITY AND LIABILITIES	21836.92	19298.37
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	4646.05	4699.93
(ii) Intangible Assets	0.11	0.36
(iii) Capital Work-in-Progress	1809.36	421.70
(b) Long-Term Loans and Advances	3598.51	87.03
(c) Other Non-Current Assets	145.02	52.88
(2) Current Assets		
(a) Inventories	3303.00	2725.79
(b) Trade Receivables	2910.45	2524.52
(c) Cash and Cash Equivalents	1416.74	8031.89
(d) Bank Balances other than (c) above	2932.02	103.78
(e) Short Term Loans and Advances	961.34	634.45
(f) Other Current Assets	114.32	16.04
TOTAL ASSETS	21836.92	19298.37

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

Place : Bagru, Jaipur
Date : 28th May, 2026

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)



SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RIICO Industrial Area, Bagru, Jaipur

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED

31ST MARCH, 2026

in ₹ Lacs

Particulars	Half Year Ended			Year Ended	
	31st March, 2026	30th Septmeber, 2025	31st March, 2025	31st March, 2026	31st March, 2025
INCOME:					
Revenue from Operations	6280.33	6051.72	5508.94	12332.05	9580.61
Other Income	316.81	288.23	120.04	605.04	185.49
Total Income	6597.14	6339.95	5628.98	12937.09	9766.10
EXPENSES:					
Cost of Materials Consumed	3462.07	3041.02	2866.84	6503.09	4602.41
Purchases of Stock-in-Trade	-	164.22	364.22	164.22	516.21
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(146.61)	(276.37)	(439.83)	(422.98)	(465.30)
Employee Benefits Expense	330.31	316.79	309.52	647.10	592.89
Finance Costs	22.05	33.09	50.56	55.14	88.25
Depreciation and Amortisation Expense	93.56	93.79	90.60	187.35	174.48
Other Expenses	851.31	1004.77	736.55	1856.08	1293.15
Total Expenses	4612.69	4377.31	3978.46	8990.00	6802.09
Profit Before Tax	1984.45	1962.64	1650.52	3947.09	2964.01
Tax Expense:					
(i) Current Tax	501.25	483.93	407.84	985.18	710.03
(ii) Deferred Tax	24.32	26.88	23.87	51.20	64.07
Total Tax Expenses	525.57	510.81	431.71	1036.38	774.10
Profit for the Period	1458.88	1451.83	1218.81	2910.71	2189.91
Profit Attributable to:					
Owner's of the Company	1458.88	1451.83	1218.81	2910.71	2189.91
Non-Controlling Interest	-	-	-	-	-
Total	1458.88	1451.83	1218.81	2910.71	2189.91
Adjusted Earnings per equity share of face value of Rs. 10 each					
Basic and Diluted (in Rs.)	6.24	6.22	6.54	12.46	11.60

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026



SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RIICO Industrial Area, Bagru, Jaipur

AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	in ₹ Lacs	
	Year Ended 31.03.2026	Year Ended 31.03.2025
A Cash Flow From Operating Activities		
Net Profit before Tax	3947.09	2964.01
Adjustments for :		
Depreciation and Amortization Expense	187.35	174.48
Interest and Financial Expenses	55.14	88.25
Interest Received	(221.82)	(31.08)
Net (Gain) / Loss on sale of Fixed Assets	(7.85)	21.24
Provision for Gratuity	(0.92)	8.15
Gratuity Paid	(25.38)	-
Operating Profit before Working Capital Changes	3933.61	3225.05
Adjustments for Increase / Decrease for Working Capital		
Decrease / (Increase) in Trade Receivables	(385.93)	(1392.94)
Decrease / (Increase) in Other Receivables	(710.43)	(124.52)
Decrease / (Increase) in Inventories	(577.21)	131.61
Increase / (Decrease) in Trade Payables and Other Current Liabilities	(160.06)	86.91
Cash generated from Operating Activities	2099.98	1926.11
Direct Taxes Paid	1162.15	590.20
Net Cash Flows from Operating Activities (A)	937.83	1335.91
B Cash Flows from Investing Activities		
Purchases of Property, Plant and Equipment	(1746.34)	(682.13)
Sale of Property, Plant and Equipment	240.00	120.00
Decrease / (Increase) in Capital Advances	(3318.37)	105.00
Interest Received	221.82	31.08
(Increase) / Decrease in fixed deposits having maturity of more than three months	(2828.24)	98.78
Net Cash Flows Used in Investing Activities (B)	(7431.13)	(327.27)
C Cash Flows From Financing Activities		
Proceeds from issuance of Share Capital	202.90	4872.88
Proceeds from Share Warrants	757.27	-
Proceeds received from /paid to on behalf of selling shareholders	(2030.73)	2030.73
Increase / (Decrease) in Creditors related to IPO Expenses	(964.67)	964.67
Proceeds from Short Term Borrowings	857.43	-
Proceeds from Long Term Borrowings	1111.09	-
Repayment of Short Term Borrowings	-	(1353.28)
Interest Paid	(55.14)	(88.25)
Net Cash Flow From / (used in) Financing Activities (C)	(121.85)	6426.75
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(6615.15)	7435.39
Cash and Cash Equivalents at the beginning of the year	8031.89	596.50
Cash and Cash Equivalents at the end of the year	1416.74	8031.89

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in AS 3 'Cash Flow Statement'

For and on behalf of Shri Ahimsa Natural Limited

Nemi Chand Jain

(Nemi Chand Jain)
Chairman and Managing Director
(DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026



SHRI AHIMSA NATURALS LIMITED**CIN:U14101RJ1990PLC005641****E-94, RIICO Industrial Area, Bagru, Jaipur****NOTES TO AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026****Notes:**

- 1 The Audited Consolidated Financial Results have been prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 and other accounting principles generally accepted in India.
- 2 The Audited Consolidated Financial Results of Shri Ahimsa Naturals Limited (the Company) for the half year and year ended 31st March, 2026 were reviewed and commended by the audit committee and approved by the Board of Directors, at their respective meeting held on 28th May, 2026. Shri Nemi Chand Jain, Chairman cum Managing Director of the Company is authorised by the board of the directors to sign the Financial Results.
- 3 The Consolidated Financial Results for the half year and year ended 31st March, 2026 are reviewed by the statutory auditor of the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- 4 The Parent Company of the Group is engaged in the business of manufacturing of Caffeine Anhydrous Natural and Green Coffee Bean Extract from Crude Caffeine and is being considered as a single segment. As there is no other reportable segment of the company therefore, Segment Reporting as per AS 17 is not required.
- 5 During half year ended 31st March, 2026 the Parent Company of the Group had made Preferential Allotment of 100800 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 227/- per equity share (including share premium of Rs. 217/- per equity share) aggregating to Rs. 228.82 Lakhs.
- 6 During half year ended 31st March, 2026 the Parent Company of the Group has also issued 1334400 Warrants fully convertible into one Equity Shares of face value of Rs. 10 each at an issue price of Rs. 227/- per Warrant (including premium of Rs. 217/- per Warrant) through Private Placement. The amount of Warrant is payable within eighteen months from the date of allotment of Warrant and out of which a sum of Rs. 56.75 for each Warrant have been received upto 31st March, 2026.
- 7 The Parent Company of the Group had raised money by way of Initial Public Offer (IPO) at the end of previous financial year out of which the Group has utilised following proceeds till the end of this financial year per Object clause of the prospectus:

S.N.	Objects of the Issue	Allocated Amount (Rs. In lakhs)	Amount utilised till 31st March, 2026
(a)	Investment in Wholly-Owned Subsidiary, Shri Ahimsa Healthcare Private Limited (SAHPL) for setting up a manufacturing unit at Sawarda, Jaipur, Rajasthan. ("Proposed Project")	3500.00	2500.00
(b)	Issue Related Expenses	733.13	733.13
(c)	General Corporate Purposes	769.15	769.15
	Total	5002.28	4002.28

**For Shri Ahimsa Naturals Ltd.***Nemi Chand Jain***Chairman and Managing Director**

- 8 The figures for second half year of financial year ended 31st march, 2026 have been arrived by deducting the consolidated financial results for half year ended 30th September, 2025 from the audited consolidated financial results for the full year ended 31st March, 2026.
- 9 As per MCA Notificaiton dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 10 Earning Per Share (EPS) is calculated on the weighted average of the share capital received by the Company. Half Yearly EPS is not annualised.
- 11 Previous year/period's figures have been regrouped/ reclassified wherever considered necessary to correspond with the current period's classification for comparison.

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026



Independent Auditor's Report on Standalone Financial Results of Shri Ahimsa Naturals Limited for the half year ended and year ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
**The Board of Directors,
Shri Ahimsa Naturals Limited**

Opinion

We have audited the accompanying Statement of half yearly and year to date Standalone Financial Results of **Shri Ahimsa Naturals Limited** ('the Company') for the half year and for the year ended 31st March, 2026 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. ("LODR Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone half year and annual financial results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit of the Company and other financial information for the half year ended and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial results.

Management and Board of Director's Responsibilities for the Standalone Financials Results

This Statement, which is the responsibility of the Company's Management and the Board of Director's, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with Accounting Standards prescribed under section 133 Act read with relevant rules issued thereunder and other generally accepted accounting principles in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of the management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of Listing Regulations, to the extent applicable.

Other Matters

The standalone annual financial results include the results for the half year ending 31st March 2026 being the balance figure between the audited figures in respect of the full financial year and the unaudited year to date published figures upto the first half year of the current financial year i.e. 30th September 2025, which were subject to limited review by us, as required under the listing obligations.

Our opinion is not modified in respect of the above matter.

For Ummed Jain & Co.

Chartered Accountants
(ICAI FRN. 119250W)


CA Akhil Jain
Partner

Membership No. 137970

UDIN: 26137970KKGTCL4132



Place: Jaipur

Date: May 28, 2026

SHRI AHIMSA NATURALS LIMITED
CIN:U14101RJ1990PLC005641
E-94, RIICO Industrial Area, Bagru, Jaipur
AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

in ₹ Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
I EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2343.09	2333.01
(b) Reserves and Surplus	16329.43	13129.01
(c) Money received against Share Warrants	757.27	-
(2) Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	320.06	268.85
(b) Long-Term Provisions	68.27	74.46
(3) Current Liabilities		
(a) Short-Term Borrowings	886.93	29.50
(b) Trade Payables		
(i) Total outstanding dues of micro and small enterprises	16.96	10.44
(ii) Total outstanding dues of creditors other than micro and small enterprises	23.01	21.01
(c) Other Current Liabilities	63.31	3143.85
(d) Short-Term Provisions	4.55	293.18
TOTAL EQUITY AND LIABILITIES	20812.88	19303.31
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3805.84	3859.72
(ii) Intangible Assets	0.11	0.36
(iii) Capital Work-in-Progress	-	200.38
(b) Non-Current Investments	3480.00	980.00
(c) Long-Term Loans and Advances	1814.82	190.39
(d) Other Non-Current Assets	86.69	39.29
(2) Current Assets		
(a) Inventories	3303.00	2725.79
(b) Trade Receivables	2910.45	2524.52
(c) Cash and Cash Equivalents	1404.30	8028.59
(d) Bank Balances other than (c) above	2932.01	103.78
(e) Short-Term Loans and Advances	961.34	634.45
(f) Other Current Assets	114.32	16.04
TOTAL ASSETS	20812.88	19303.31

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

Place : Bagru, Jaipur
Date : 28th May, 2026

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)



SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RIICO Industrial Area, Bagru, Jaipur

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED**31ST MARCH, 2026****in ₹ Lacs**

Particulars	Half Year Ended			Year Ended	
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
INCOME:					
Revenue from Operations	6280.33	6051.72	5508.94	12332.05	9580.61
Other Income	382.11	319.83	126.73	701.94	192.18
Total Income	6662.44	6371.55	5635.67	13033.99	9772.79
EXPENSES:					
Cost of Materials Consumed	3462.07	3041.02	2866.85	6503.09	4602.41
Purchases of Stock-in-Trade	-	164.22	364.22	164.22	516.21
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(146.61)	(276.37)	(439.83)	(422.98)	(465.30)
Employee Benefits Expense	330.31	316.79	309.52	647.10	592.90
Finance Costs	22.05	33.09	50.55	55.14	88.25
Depreciation and Amortisation Expense	93.56	93.79	90.60	187.35	174.48
Other Expenses	851.31	1004.77	736.56	1856.08	1293.15
Total Expenses	4612.69	4377.31	3978.47	8990.00	6802.10
Profit Before Tax	2049.75	1994.24	1657.20	4043.99	2970.69
Tax Expense:					
(i) Current Tax	501.25	483.93	407.84	985.18	710.03
(ii) Deferred Tax	24.32	26.88	23.87	51.20	64.07
Total Tax Expenses	525.57	510.81	431.71	1036.38	774.10
Profit for the Period	1524.18	1483.43	1225.49	3007.61	2196.59
Adjusted Earnings per equity share of face value of Rs. 10 each					
Basic and Diluted (in Rs.)	6.52	6.36	6.58	12.88	11.64

For and on behalf of Shri Ahimsa Naturals Limited

*Nemi Chand Jain*Place : Bagru, Jaipur
Date : 28th May, 2026(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RLICO Industrial Area, Bagru, Jaipur

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

in ₹ Lacs

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
A Cash Flow From Operating Activities		
Net Profit before Tax	4043.99	2970.69
Adjustments for :		
Depreciation and Amortization Expense	187.35	174.48
Interest and Financial Expenses	55.14	88.25
Interest Received	(318.72)	(31.08)
Net (Gain) / Loss on sale of Fixed Assets	(7.85)	21.24
Provision for Gratuity	(0.92)	8.15
Gratuity Paid	(25.38)	-
Operating Profit before Working Capital Changes	3933.61	3231.73
Adjustments for Increase / (Decrease) for Working Capital		
Decrease / (Increase) in Trade Receivables	(385.93)	(1392.93)
Decrease / (Increase) in Other Receivables	(418.56)	190.15
Decrease / (Increase) in Inventories	(577.21)	131.61
Increase / (Decrease) in Trade Payables and Other Current Liabilities	(168.16)	85.62
Cash generated from Operating Activities	2383.75	2246.18
Direct Taxes Paid	1162.15	590.20
Net Cash Flow from Operating Activities (A)	1221.60	1655.98
B Cash Flows from Investing Activities		
Purchases of Property, Plant and Equipment	(164.99)	(582.48)
Increase in Investments	(2500.00)	-
Loan Given to Subsidiary Company	(1651.44)	(158.44)
Sale of Property, Plant and Equipment	240.00	120.00
Decrease / (Increase) in Capital Advances	(27.00)	(157.41)
Interest Received	318.72	31.08
(Increase) / Decrease in fixed deposits having maturity of more than three months	(2828.24)	98.78
Net Cash Flow Used in Investing Activities (B)	(6612.95)	(648.47)
C Cash Flows From Financing Activities		
Proceeds from issuance of Share Capital	202.90	4872.88
Proceeds from Share Warrants	757.27	-
Proceeds received from / paid to on behalf of selling shareholders	(2030.73)	2030.73
Increase / (Decrease) in Creditors Related to IPO Expenses	(964.67)	964.67
Proceeds from Short Term Borrowings	857.43	-
Repayment of Short Term Borrowings	-	(1353.28)
Interest Paid	(55.14)	(88.25)
Net Cash Flow From / (used in) Financing Activities (C)	(1232.94)	6426.75
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(6624.29)	7434.26
Cash and Cash Equivalents at the beginning of the year	8028.59	594.33
Cash and Cash Equivalents at the end of the year	1404.30	8028.59

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in AS 3 'Cash Flow Statement'

For and on behalf of Shri Ahimsa Naturals Limited

(Nemi Chand Jain)
Chairman and Managing Director
(DIN 00434383)Place : Bagru, Jaipur
Date : 28th May, 2026

SHRI AHIMSA NATURALS LIMITED**CIN:U14101RJ1990PLC005641****E-94, RIICO Industrial Area, Bagru, Jaipur****NOTES TO AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026****Notes:**

- 1 The Audited Standalone Financial Results have been prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 and other accounting principles generally accepted in India.
- 2 The Audited Standalone Financial Results of Shri Ahimsa Naturals Limited (the Company) for the half year and year ended 31st March, 2026 were reviewed and commended by the audit committee and approved by the Board of Directors, at their respective meeting held on 28th May, 2026. Shri Nemi Chand Jain, Chairman cum Managing Director of the Company is authorised by the board of the directors to sign the Financial Results.
- 3 The Standalone Financial Results for the half year and year ended 31st March, 2026 are reviewed by the statutory auditors of the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- 4 The Company is engaged in the business of manufacturing of Caffeine Anhydrous Natural and Green Coffee Bean Extract from Crude Caffeine and is being considered as a single segment. As there is no other reportable segment of the Company therefore, Segment Reporting as per AS 17 is not required.
- 5 During half year ended 31st March, 2026 the company had made Preferential Allotment of 100800 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 227/- per equity share (including share premium of Rs. 217/- per equity share) aggregating to Rs. 228.82 Lakhs.
- 6 During half year ended 31st March, 2026 the Company has also issued 1334400 Warrants fully convertible into one Equity Shares of face value of Rs. 10 each at an issue price of Rs. 227/- per Warrant (including premium of Rs. 217/- per Warrant) through Private Placement. The amount of Warrant is payable within eighteen months from the date of allotment of Warrant and out of which a sum of Rs. 56.75 for each Warrant have been received upto 31st March, 2026.
- 7 The Company had raised money by way of Initial Public Offer (IPO) in the end of previous financial year out of which the the Company has utilised following proceeds till the end of this financial year as per object clause of the prospectus:

S.N.	Objects of the Issue	Allocated Amount (Rs. In lakhs)	Amount utilised till 31st March, 2026
(a)	Investment in Wholly-Owned Subsidiary, Shri Ahimsa Healthcare Private Limited (SAHPL) for setting up a manufacturing unit at Sawarda, Jaipur, Rajasthan. ("Proposed Project")	3500.00	2500.00
(b)	Issue Related Expenses	733.13	733.13
(c)	General Corporate Purposes	769.15	769.15
	Total	5002.28	4002.28

**For Shri Ahimsa Naturals Ltd.****Chairman and Managing Director**

- 8 The figures for second half year of financial year ended 31st march, 2026 have been arrived by deducting the standalone financial results for half year ended 30th September, 2025 from the audited standalone financial results for the full year ended 31st March, 2026.
- 9 As per MCA Notificaiton dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 10 Earning Per Share (EPS) is calculated on the weighted average of the share capital received by the Company. Half Yearly EPS is not annualised.
- 11 Previous year/period's figures have been regrouped/ reclassified wherever considered necessary to correspond with the current period's classification for comparison.

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026

